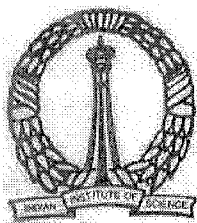


EXHIBIT III



SOLID STATE AND STRUCTURAL CHEMISTRY UNIT

(A UGC CENTRE FOR ADVANCED STUDY)

INDIAN INSTITUTE OF SCIENCE, BANGALORE – 560 012, INDIA

Telephone: +91-80-22932796; 22932336 Fax: +91-80-23601310

e-mail: ssctng@sscu.iisc.ernet.in web: <http://144.16.75.32>

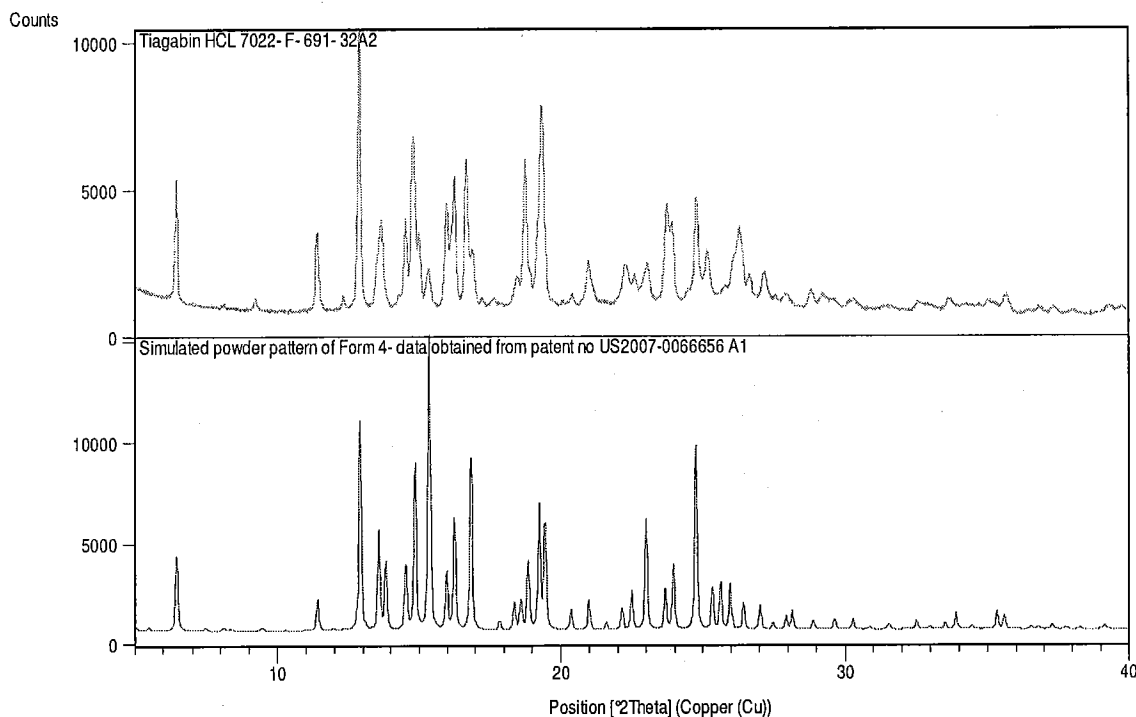
T. N. Guru Row
Professor and Chairman

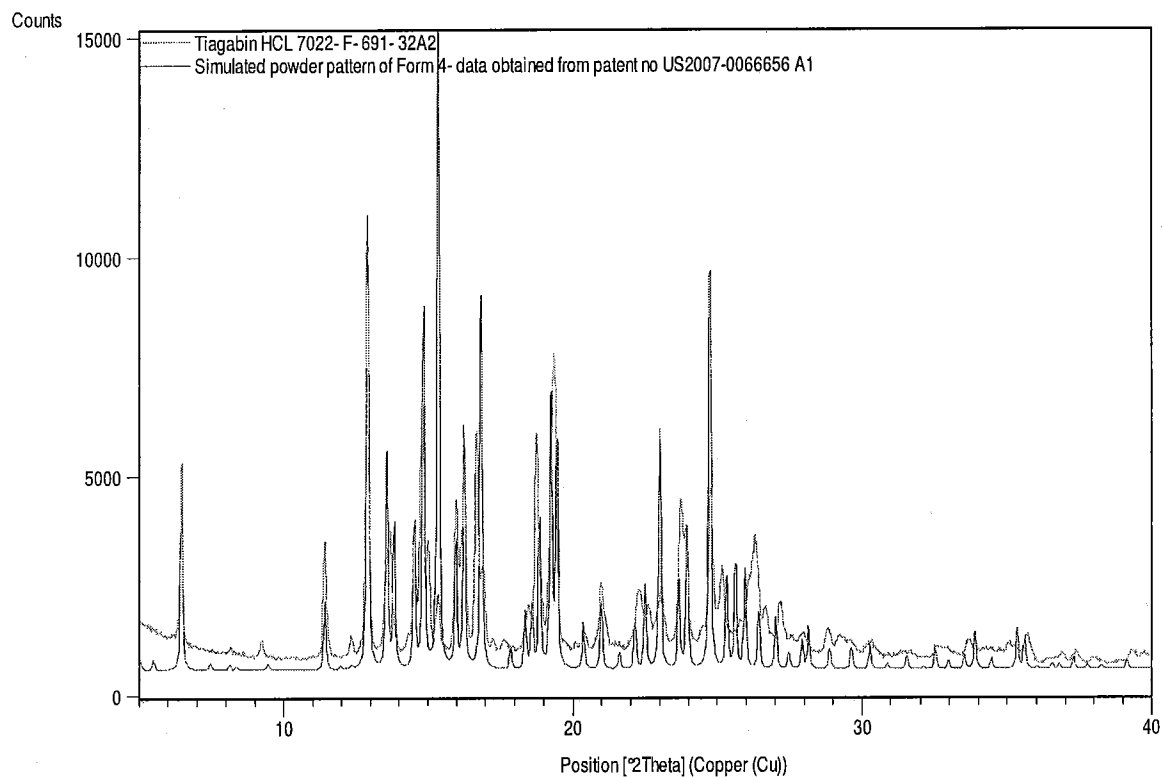
July 03, 2009

Dr. T. Rajamannar
SUNPHARMA, SPARC
Vadodara, India

Dear Dr. Rajamannar,

We have compared the recorded XRD pattern of Tiagabine HCL 7022/F/691/32A2 with that of the simulated pattern using the software Panalytical X'pert High score Plus for the form IV of the US patent [US2007-0066656(A1)] and conclude that the two materials are not the same.





with best regards

T. N. Guru Row

(T. N. Guru Row)